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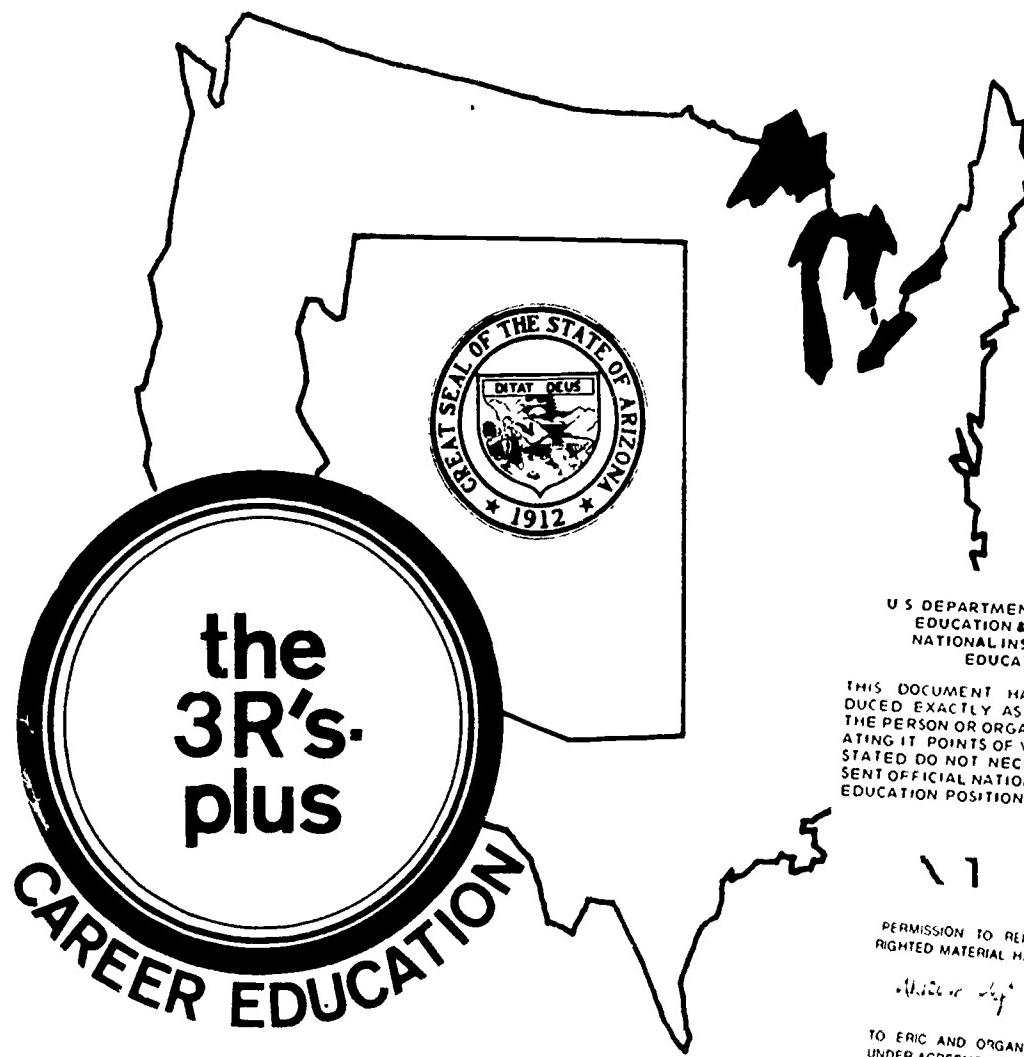
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ABSTRACT

The exercise and worksheet packet is part of an eight volume unit for grades 10, 11, and 12, designed for individualized progression in preparing students for entry into the occupation of accounting clerk. The exercise and worksheet packet contains a copy of every worksheet in the learner packet for lessons 1 through 11 so that the instructor can duplicate these pages if the packet is to be saved for other learners. The unit is concerned with the basic accounting theory found in the accounting cycle. The material presented is closely coordinated with the other documents in the eight volume accounting unit. (NJ)

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EXERCISE AND WORKSHEET PACKET

ACCOUNTING CLERK GUIDE - PART I

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Arizona Department of Education
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EXERCISE AND WORKSHEET PACKET

VT-102-089

Lesson Four

TOP AND BOTTOM

WORKSHEET I

Circle the letter of the correct response to the question or statement.

1. Which of the following is a person who keeps records of financial transactions similar to an accounting clerk or clerical bookkeeper?
 - a. Treasurer of a club
 - b. Waitress in a restaurant
 - c. Receptionist in an office
 - d. Salesman in a firm
2. Which of the following is NOT a task that an accounting clerk usually performs?
 - a. Computes payroll and types checks
 - b. Opens, sorts, and distributes office mail
 - c. Records cash receipts and cash payments in a journal
 - d. Sorts and summarizes financial information in a ledger
3. An accounting clerk records information in a journal in chronological order. Which of the following does he use to determine how the transaction should be recorded?
 - a. Date of the transaction
 - b. Amount of the transaction
 - c. Classification of the accounts
 - d. First letter in the account title
4. Which of the following is NOT an office machine that an accounting clerk would probably use?
 - a. Typewriter
 - b. Copy machine
 - c. Adding machine
 - d. Dictation machine
5. Which of the following is the number of hours an accounting clerk usually works each week?
 - a. 30
 - b. 35
 - c. 40
 - d. 48

JOB AND SKILL DESCRIPTION WORKSHEET
(Continued)

Lesson 1

6. Which of the following is the place where an accounting clerk usually works?
 - a. Sitting at a desk
 - b. Standing at a counter
 - c. Traveling around the country
 - d. Standing inside and outside the office
7. An accounting clerk would probably NOT advance to which one of the following positions?
 - a. Stock clerk
 - b. Bank cashier
 - c. Office manager
 - d. Full-charge bookkeeper
8. Which of the following situations is of least importance to an accounting clerk?
 - a. Repetitive tasks
 - b. Close eye contact
 - c. Strict procedures
 - d. Creative journalism

LESSON ONE NAME _____

EXERCISE SHEET DATE _____

TASK 6

List five steps used in preparing a balance sheet.

1.

2.

3.

4.

5.

LESSON TWO
EXERCISE SHEET

NAME _____
DATE _____

TASK 2

List the four steps used in recording an opening entry.

1.

2.

3.

4.

LESSON THREE
EXERCISE SHEET

NAME _____
DATE _____

TASK 2

Define and explain the purpose of the ledger.

- 1.
- 2.

TASK 4

Explain the function of a chart of accounts.

TASK 6

List the five steps used in posting an opening entry.

- 1.
- 2.
- 3.
- 4.
- 5.

LESSON SIX

NAME _____

VOCABULARY REVIEW

DATE _____

WORKSHEET

Write the definitions for the following accounting terms. After you have finished the worksheet, turn to the page in your text listed at the end of each term and check your answers. If your definition was not complete or correct, write down the definition from the book so that you may use this list for future study.

1. Cash journal (76)
2. Proving cash (88)
3. Accounting equation (11)
4. Balance sheet (6)
5. Ledger (29)
6. Memorandum entry (79)
7. Chart of accounts (31)
8. Creditor (7)
9. Opening an account (32)
10. Asset (7)

VOCABULARY REVIEW (Continued)

Lesson 6

11. Accounting (3)
12. Special journal (76)
13. Single-entry accounting (76)
14. Opening entry. (17)
15. Journal (17)
16. Accounting clerk (3)
17. Capital (7)
18. Proprietor (7)
19. Expense (64)
20. Income (61)
21. Posting (32)
22. Account balance (45)
23. Credit side (30)

VOCABULARY REVIEW (Continued)

Lesson 6

24. Debit side (30)
25. Liability (7)
26. Profit (61)
27. Footings (87)
28. Double-entry accounting (76)
29. Source document (18)
30. Journalizing (75)

LESSON SEVEN NAME _____
EXERCISE SHEET DATE _____

TASK 2

List the four steps used for posting from the cash journal.

1.

2.

3.

4.

Check your answers with the information on pages 100 through 108 in your textbook.

LESSON EIGHT NAME _____
EXERCISE SHEET DATE _____

TASK 2

Identify a function of the trial balance.

TASK 3

List the five steps used in preparing a trial balance.

- 1.
- 2.
- 3.
- 4.
- 5.

TASK 5

Describe the seven step-by-step procedures used for locating errors when a trial balance does not balance.

- 1.
- 2.
- 3.

EXERCISE SHEET
(Continued)

Lesson 8

4.

5.

6.

7.

LESSON EIGHT
TRIAL BALANCE WORKSHEET

NAME _____
DATE _____

A trial balance that is not in balance is given below. The T accounts from which the trial balance was prepared are also given. Find the errors in the trial balance and prepare a corrected one, using the form at the end of the exercise.

Peter Rogers Realty

Trial Balance

March 31, 1973

Cash	11	221022		
Savings	12	62000		
Accounts Receivable	13	113511		
Office Furniture	14	95000		
Office Equipment	15	85000		
ABC Co.	21		45000	
Miller Co.	22		71459	
Peter Rogers, Capital	31		504000	
Sales	41		83566	
Auto Expense	51	6000		
Miscellaneous Expense	52	127047		
Miscellaneous Income	42	8078		
Rent Expense	53	12000		
Telephone Expense	54	1532		
		731190	704025	

LESSON EIGHT

GENERAL LEDGER

Cash

ACCOUNT NO. 11

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
May 2	Balance		768.53	May 31		C2	1648.31
31		C2	300.00				
	22/0.22		3768.53				

Savings

ACCOUNT NO. 12

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
May 2	Balance		1,200.00	May 5		C2	480.00
			620.00			C2	120.00
							600.00

Office Supplies

ACCOUNT NO. 13

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
May 2	Balance		73 451.00	May 3		C2	416.50
19		C2	2100.00	26			3010.00
30		C2	2010.61				3426.50
	11/35.11		4561.61				

Office Furniture

ACCOUNT NO. 14

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
May 2	Balance		2150.00	May 30		C2	1200.00
			950.00				

GENERAL LEDGER

Office Equipment

ACCOUNT NO 15

A. B. C. Company

ACCOUNT NO. 21

A. B. C. Company			
DATE	ITEMS	POST. REF.	DEBIT
DATE	ITEMS	POST. REF.	CREDIT
Mar 23	Cr 1000.00		
	Mar 2 Balance		
			450.00

Miller Company

ACCOUNT NO. 22

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
May 6	C2	1000.00	May 2 Balan	J3	1400.00		
23	C2	248.63	18	J3	563.22		
			714.59				

Peter Rogers, Capital

ACCOUNT NO. 31

Lesson 8

GENERAL LEDGER

SalesACCOUNT NO. 41

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				Mar. 31		C2	835.66

Miscellaneous IncomeACCOUNT NO. 42

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
				Mar. 31		C2	80.78

Auto ExpenseACCOUNT NO. 51

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
Mar. 18			C2 6000				

Miscellaneous ExpenseACCOUNT NO. 52

DATE	ITEMS	POST. REF.	DEBIT	DATE	ITEMS	POST. REF.	CREDIT
Mar. 9			C2 270.00				
13			C2 500.47				
24			C2 325.00				
30			C2 175.00				
			1270.47				

GENERAL LEDGER

Text Expense

ACCOUNT NO 53

Telephone Expense

ACCOUNT NO. 54

ACCOUNT NO. _____

DATE	ITEMS	Post. Ref.	DEBIT	DATE	ITEMS	Post. Ref.	CREDIT

ACCOUNT 10

DATE	ITEMS	POST REF	DEBIT	DATE	ITEMS	POST REF	CREDIT

20

18

LESSON NINE
EXERCISE SHEET

NAME _____
DATE _____

TASK 2

1. List a function of the work sheet.

2. List three major sections of the debit and credit columns of the work sheet.
 - a.
 - b.
 - c.

TASK 3

Describe a function of each major debit and credit section of the work sheet.

1. ;

- 2.

- 3.

TASK 8

**Describe one function of the income statement
and one function of the balance sheet.**

1. Income statement:

2. Balance sheet:

LESSON TEN
EXERCISE SHEET

NAME _____
DATE _____

TASK 2

List two needs for closing entries.

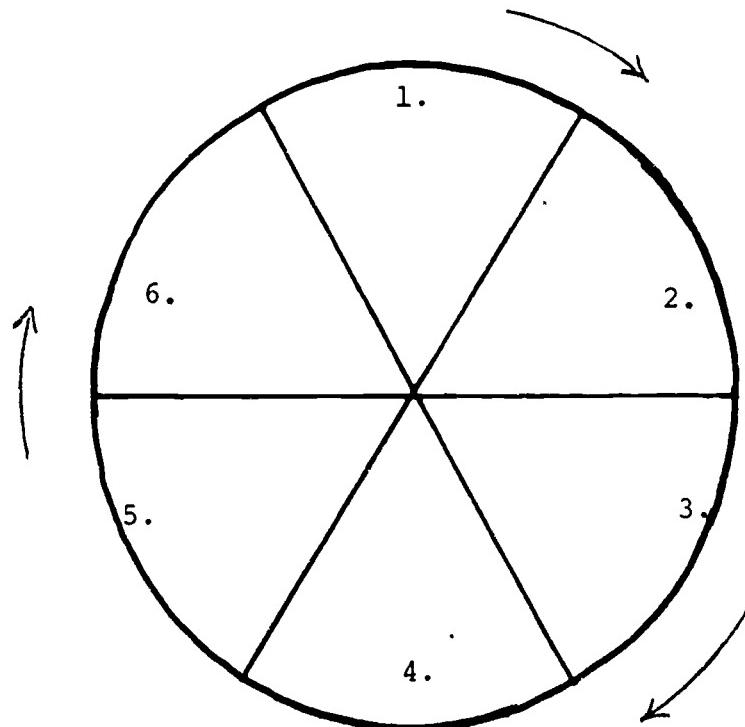
- 1.
- 2.

TASK 6

List a function of the post-closing trial balance.

TASK 10

List six steps in the accounting cycle.



LESSON ELEVEN

NAME _____

SELF-EVALUATION

DATE _____

Always	Frequently	Usually	Seldom	Never	Does not apply to me	
						Directions: Place a check in the column that describes <u>your feelings</u> about the following statements. There are no "correct" answers. The responses that you check should be your opinion.
						1. I like the majority of my peer group at work to be men.
						2. The neatness of my work is important to me.
						3. I can take the same information and correctly write it on different forms.
						4. I like to determine my own starting and stopping times for work and vary my daily hours.
						5. I can keep information confidential and do not feel a need to share it with just <u>one</u> person.
						6. My handwriting is very legible.
						7. I am a creative person and like to do things differently everytime I do them.
						8. I use the adding machine to complete my accounting work.
						9. I like the majority of my peer group at work to be women.
						10. I feel that I am the only person who needs to be able to read my accounting reports.
						11. If I am not sure of the spelling of a word, I look it up in the dictionary.
						12. I made mistakes in the lessons because I did not write numbers down correctly.
						13. While I was working in the lessons, I learned the vocabulary and did not refer to a form or statement as a "what-cha-ma-call-it."
						14. When I get a job as an accounting clerk, I will follow the steps that I learned in the textbook and not change to the way my employer keeps his records if it is different.

SELF-EVALUATION (Continued)

Lesson 11

SELF-EVALUATION
(Continued)

Lesson 11

Always	Frequently	Usually	Seldom	Never	Does not apply to me	
						27. I like to work indoors.
						28. I like to work with numbers.
						29. I have been able to read and understand the material in the textbook.
						30. I have scored 80 percent or above on the posttests in the lessons.➤